

2019

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas
We, the undersigned, officers of

City of Viola

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

| | | 2019 Adopted Budget | | | |
|--|---------------|---------------------|-----------------------------------|-------------------------------|-------------------------|
| | | Page No. | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
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| Allocation of MVT, RVT, and 16/20M Veh Tax | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebtedness | | 5 | | | |
| Statement of Lease-Purchases | | 6 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 55,379 | 17,172 | 28,060 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 8 | 6,766 | | |
| Water-Sewer Utility | | 8 | 78,535 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 9 | | | |
| Totals | | xxxxxxx | 140,680 | 17,172 | 28,060 |
| Budget Summary | | 10 | | | County Clerk's Use Only |
| Neighborhood Revitalization | | | | | 611,974 |


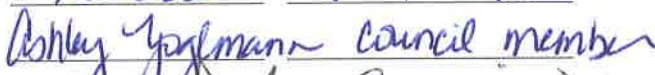
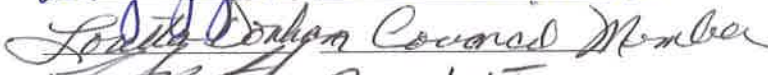



Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

17,172
NO

Assisted by:
George, Bowerman & Noel, P.A.
Address:
301 N. Main, Suite 1350
Wichita, Kansas 67202
Email:
ggeorge@cpa.kscoxmail.com

Date Attested: _____ 2018

County Clerk

 Council member
 Council member
 Council Member
 Council & Treasurer
 City Clerk
 Mayor
Governing Body

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

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AUG 22 2018

City of Viola

2019

Computation to Determine Limit for 2019

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 16,485 |
| 2. Library levy in 2018 budget | - \$ 0 |
| Other tax entity levy in 2018 budget | - \$ 0 |
| 3. Net tax levy | \$ 16,485 |

2019 Budget Percentage Adjustments

| | | |
|---|-------------------|--|
| 4. New improvements for 2018 : | + 3,288 | |
| 5. Increase in personal property for 2018 : | | |
| 5a. Personal property 2018 | + 13,454 | |
| 5b. Personal property 2017 | - 15,384 | |
| 5c. Increase in personal property (5a minus 5b) | + 0 | |
| | (Use Only if > 0) | |
| 6. Valuation of annexed territory for 2018 : | | |
| 6a. Real estate | + 0 | |
| 6b. State assessed | + 0 | |
| 6c. New improvements | + 0 | |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + 0 | |
| 7. Valuation of property that has changed in use during 2018 : | + 0 | |
| 8. Expiration of property tax abatements | + 0 | |
| 9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base) | + 0 | |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) | 3,288 | |
| 11. Total estimated valuation July 1, 2018 | 612,042 | |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) | 0.0054 | |
| 13. Percentage adjustment increase (12 times 3) | + \$ 89 | |
| 14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average) | 1.40% | |
| 15. Consumer Price Index adjustment (Line 3 times Line 14) | \$ 231 | |
| 16. Total Percentage Adjustments | \$ 320 | |

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
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City of Viola

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds for 2018 | Ad Valorem Levy Tax Year 2017 | Allocation for Proposed Year 2019 | | | | |
|----------------------------|----------------------------------|-----------------------------------|-----|------------|----------|------------|
| | | MVT | RV | 16/20M Veh | Comm Veh | Watercraft |
| General | 16,485 | 3,241 | 113 | 0 | 0 | 32 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 16,485 | 3,241 | 113 | 0 | 0 | 32 |

County Treas Motor Vehicle Estimate 3,241

County Treas Recreational Vehicle Estimate 113

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 32

Motor Vehicle Factor 0.19660

Recreational Vehicle Factor 0.00685

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00194

CPA Summary

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City of Viola

2019

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2017 | Current Amount for 2018 | Proposed Amount for 2019 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| General | Capital Equipment Reserve | 1,000 | 1,000 | 1,000 | K.S.A. 12-1,117 |
| General | Capital Improvement Reserve | 10,000 | 3,000 | 4,129 | K.S.A. 12-1,118 |
| Special Highway | Capital Improvement Reserve | - | 3,211 | 2,981 | K.S.A. 12-1,118 |
| Water-Sewer Utility | Sewer Improvement Reserve | 6,758 | 10,000 | 10,000 | K.S.A. 12-631o |
| | | | | | |
| | | | | | |
| | | | | | |
| | Totals | 17,758 | 17,211 | 18,110 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 17,758 | 17,211 | 18,110 | |

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

CPA Summary

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STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2018 | Date Due | | Amount Due 2018 | | Amount Due 2019 | |
|------------------------------------|---------------|--------------------|-----------------|---------------|---------------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| NONE | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| NONE | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| KDHE Note Payable (Sewer #C20 1692 | 11/1/2011 | 3/1/1932 | 2.59 | 450,000 | 305,318 | 3/1; 9/1 | 3/1; 9/1 | 8,983 | 20,281 | 8,455 | 20,809 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Other | | | | | 305,318 | | | 8,983 | 20,281 | 8,455 | 20,809 |
| Total Indebtedness | | | | | 305,318 | | | 8,983 | 20,281 | 8,455 | 20,809 |

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance As Beginning of 2018 | Payments Due 2018 | Payments Due 2019 |
|-----------------|---------------|---------------------------|-----------------|---|--|-------------------|-------------------|
| NONE | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | Totals | 0 | 0 | 0 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Viola

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|--|-------------------------------|------------------------------------|----------------------------------|
| General | | | |
| Unencumbered Cash Balance Jan 1 | 29,092 | 21,751 | 11,211 |
| Receipts: | | | |
| Ad Valorem Tax | 14,295 | 16,485 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 519 | 800 | 800 |
| Motor Vehicle Tax | 2,858 | 248 | 3,241 |
| Recreational Vehicle Tax | 97 | 44 | 113 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 21 | 33 | 32 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| | | | |
| Compensating Use Tax | 1,664 | 1,750 | 1,775 |
| Local Sales Tax | 13,948 | 14,400 | 14,485 |
| Franchise Tax | 5,947 | 6,000 | 6,100 |
| Licenses and Permits | 525 | 500 | 500 |
| Building Rentals | 100 | 100 | 100 |
| Sale of Surplus Property | 450 | 0 | 0 |
| Reimbursed expenditures | 665 | 0 | 0 |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 350 | 350 | 350 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 41,439 | 40,710 | 27,496 |
| Resources Available: | 70,531 | 62,461 | 38,707 |
| Expenditures: | | | |
| Salaries and Wages | 8,100 | 8,700 | 9,000 |
| General Administration | 3,789 | 5,000 | 5,000 |
| Fire Protection | 8,705 | 9,500 | 10,000 |
| Street Lighting | 3,952 | 4,000 | 4,200 |
| Sewer Service | 2,375 | 2,900 | 3,000 |
| Parks | 247 | 1,000 | 1,000 |
| Permits and Fees | 208 | 850 | 850 |
| Community Building - Utilities and Maintenance | 4,979 | 5,500 | 6,000 |
| Insurance | 5,425 | 5,800 | 6,200 |
| Capital Outlay | 0 | 4,000 | 5,000 |
| | | | |
| Transfers to Capital Equipment Reserve Fund | 1,000 | 1,000 | 1,000 |
| Transfers to Capital Improvement Reserve Fund | 10,000 | 3,000 | 4,129 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 48,780 | 51,250 | 55,379 |
| Unencumbered Cash Balance Dec 31 | 21,751 | 11,211 | XXXXXXXXXXXXXXXXXX |
| 2017/2018/2019 Budget Authority Amount: | 54,150 | 56,146 | 55,379 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 55,379 |
| | | Tax Required | 16,672 |
| Delinquent Comp Rate: | 3.0% | | 500 |
| Amount of 2018 Ad Valorem Tax | | | 17,172 |

CPA Summary

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City of Viola

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway

| | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,631 | 3,597 | 1,696 |
| Receipts: | | | |
| State of Kansas Gas Tax | 3,479 | 3,510 | 3,520 |
| County Transfers Gas | 1,555 | 1,550 | 1,550 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 5,034 | 5,060 | 5,070 |
| Resources Available: | 6,665 | 8,657 | 6,766 |
| Expenditures: | | | |
| Street Repair and Maintenance | 1,499 | 2,500 | 2,500 |
| Utilities | 204 | 250 | 285 |
| Capital Outlay | 1,365 | 1,000 | 1,000 |
| Transfer to Capital Improvements Reserve Fund | 0 | 3,211 | 2,981 |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 3,068 | 6,961 | 6,766 |
| Unencumbered Cash Balance Dec 31 | 3,597 | 1,696 | 0 |
| 2017/2018/2019 Budget Authority Amount: | 15,530 | 6,961 | 6,766 |

Adopted Budget

Water-Sewer Utility

| | Prior Year Actual for 2017 | Current Year Estimate for 2018 | Proposed Budget Year for 2019 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 60,320 | 49,973 | 27,025 |
| Receipts: | | | |
| Charges to Customers | 48,677 | 50,000 | 51,500 |
| | | | |
| Interest on Idle Funds | 13 | 12 | 10 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 48,690 | 50,012 | 51,510 |
| Resources Available: | 109,010 | 99,985 | 78,535 |
| Expenditures: | | | |
| Salaries and Wages | 10,200 | 12,500 | 15,000 |
| Water Purchases | 26,219 | 27,560 | 29,000 |
| Repairs and Maintenance | 2,118 | 4,000 | 5,000 |
| Trash Service | 10,434 | 10,900 | 11,500 |
| Other Contractual Services | 2,981 | 2,500 | 2,500 |
| State Water Protection Fees | 229 | 250 | 285 |
| Meter Deposit Refunds | 98 | 250 | 250 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| Transfers to Sewer Improvement Reserve Fund | 6,758 | 10,000 | 10,000 |
| | | | |
| Cash Forward (2019 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 59,037 | 72,960 | 78,535 |
| Unencumbered Cash Balance Dec 31 | 49,973 | 27,025 | 0 |
| 2017/2018/2019 Budget Authority Amount: | 98,901 | 103,370 | 78,535 |

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.
Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

2019

NOTICE OF BUDGET HEARING

The governing body of

City of Viola

will meet on August 20, 2018 at 7:00 PM at the Viola City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the Viola City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2017 | | Current Year Estimate for 2018 | | Proposed Budget for 2019 | | |
|---------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General | 48,780 | 25.526 | 51,250 | 26.185 | 55,379 | 17,172 | 28.057 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 3,068 | | 6,961 | | 6,766 | | |
| Water-Sewer Utility | 59,037 | | 72,960 | | 78,535 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 24,694 | | | | | | |
| Totals | 135,579 | 25.526 | 131,171 | 26.185 | 140,680 | 17,172 | 28.057 |
| Less: Transfers | 17,758 | | 17,211 | | 18,110 | | |
| Net Expenditure | 117,821 | | 113,960 | | 122,570 | | |
| Total Tax Levied | 15,967 | | 16,485 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 625,513 | | 629,568 | | 612,042 | | |

Outstanding Indebtedness,

| January 1, | 2016 | 2017 | 2018 |
|--------------------------|---------|---------|---------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 337,830 | 321,783 | 305,318 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 337,830 | 321,783 | 305,318 |

*Tax rates are expressed in mills

Ginger Simon

City Official Title: City Clerk

Affidavit of Publication

Briana Bade

Of lawful age being duly sworn upon oath states:
That she is the lawful billing clerk at

Times-Sentinel Newspapers, LLC
(The Conway Springs Star and The Argonia Argosy)
State of Kansas

A weekly newspaper printed in the state of Kansas,
And published in and of general circulation in Sumner
County, with a general paid circulation on a yearly
Basis in Sumner County of Kansas, and that said
Newspaper is not a trade, religious, or fraternal
Publication. That said newspaper has been published
At least weekly 50 times a year, has been so published
Continuously and uninterruptedly in said county and state
For a period of more than five years prior to the first
Publication of said notice and has been admitted to the
Post Office of Conway Springs, Kansas, in Sumner County as
Second class matter. That the attached is a true copy
Thereof and was published on the following dates in the
Regular and entire Issue of said newspaper.

First Publication was made
On the 26TH Day of July, 2018
Second Publication was made
On the _____ Day of _____, 2018
Third Publication was made
On the _____ Day of _____, 2018

Total Publication Fee \$ 106.88

Subscribed and sworn to before me this

26th Day of July, 2018



Notary Public

My Commission expires on 5/8/19



RECEIVED

AUG 22 2018

Sedgwick Co. Clerk

PUBLIC NOTICE

First Published in the Conway Springs Star and Argonia Argosy July 26, 2018 (1t)

NOTICE OF BUDGET HEARING

The governing body of
City of Viola
will meet on August 20, 2018 at 7:00 PM at the Viola City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the Viola City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2017 | | Current Year Estimate for 2018 | | Proposed Budget for 2019 | | |
|---------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|---------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimated Tax Rate* |
| General | 48,780 | 25.526 | 31,330 | 26.185 | 55,379 | 17,172 | 28.057 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Special Highway | 3,068 | | 6,961 | | 6,766 | | |
| Water-Sewer Utility | 59,037 | | 72,960 | | 78,533 | | |
| Non-Budgeted Funds | 24,694 | | | | | | |
| Totals | 135,579 | 25.526 | 131,251 | 26.185 | 140,680 | 17,172 | 28.057 |
| Less: Transfers | 17,758 | | 17,311 | | 18,110 | | |
| Net Expenditure | 117,821 | | 113,940 | | 122,570 | | |
| Total Tax Levied | 15,967 | | 16,485 | | | | |
| Assessed Valuation | 625,513 | | 629,368 | | 612,042 | | |
| Outstanding Indebtedness, | | | | | | | |
| January 1, | 2016 | | 2017 | | 2018 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 337,830 | | 321,783 | | 369,318 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 337,830 | | 321,783 | | 369,318 | | |

*Tax rates are expressed in mills

Ginger Sierra
City Official Title: City Clerk